



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to Forms that Authenticate an Electronic Signature and Employment Tax Return.

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the burden related to completing forms that authenticate an electronic signature and employment tax return.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6529, 1111 Constitution Avenue N.W., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue N.W., Washington DC 20224, or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Declaration and Signature for Electronic and Magnetic Media Filing.

OMB Number: 1545-0967.

Regulation Project Number: Forms 8879-F, 8453-FE, 8453-EMP, and 8879-EMP.

Abstract: The IRS is actively engaged in encouraging e-filing and electronic

documentation. These forms are used to secure taxpayer signatures and declarations in conjunction with electronic or magnetic media filing of income tax returns. Form 8453-FE is used to authenticate the electronic Form 1041, *U.S. Income Tax Return for Estates and Trusts*. Form 8453-EMP is used to authenticate an electronic employment tax form, authorize the electronic return originator (ERO). Form 8879-EMP is used to authenticate an electronic employment tax return or request for refund, authorize an ERO or ISP to transmit via a third-party, and authorize an electronic funds withdrawal for payment of employment taxes owe. Form 8879-F is used by an electronic return originator when the fiduciary wants to use a personal identification number to electronically sign an estate's or trust's electronic income tax return, and if applicable consent to electronic funds withdrawal.

Current Actions: There is no change to the burden previously approved.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, Businesses and other for-profit organizations.

Estimated Number of Responses: 21,000,881

Estimated Time Per Respondent: 2 hrs., 34 min.

Estimated Total Annual Burden Hours: 53,783,747

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed

collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 24, 2021.

Ronald J. Durbala,
IRS Tax Analyst.

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